

CERTIFICATION OF FINANCIAL REPORT

FOR GOVERNMENTAL ENTITIES WITH REVENUES OR EXPENDITURES LESS THAN \$100,000.

We certify that the following schedules properly present the financial operations of the

BENJAMIN DRAINAGE

District for the

fiscal year ended 12-31, 2005.

Dana R. Williams

Board Chairman

1-10-07

Date

801 798-3303

Phone No.

Dana R. Williams

Budget Officer

1-10-07

Date

801 798-3303

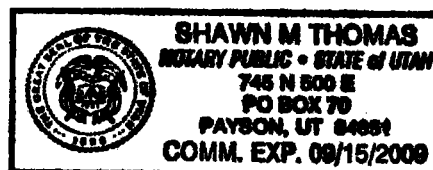
Phone No.

Subscribed and sworn to this 10th

day of January, 2007.

Shawn M. Thomas

(Notary Public)



One original copy of this financial report must be kept by the entity at its offices and available for public inspection.

One original copy of this financial report must be sent to:

State Auditor's Office
Utah State Capitol Complex E310
PO Box 142310
Salt Lake City, UT 84114

no later than six (6) months after the end of the fiscal year.

BENTON DRAINAGE DIST.

District

Balance Sheet / Statement of Net Assets

For Entities with Total Revenues or Expenditures less than \$100,000

For the year ended

DEC, 31, 2005

	General Fund	Other Governmental Funds (Capital Projects, Debt Service, Special Revenue & Permanent)	Capital Assets and Long Term Debt	Enterprise Fund
Assets				
Cash and cash equivalents	69,658.49			
Investments	83,043.99			
Receivables				
Capital Assets				
Land			3,500.00	
Building				
Improvements Other than Buildings			13,000.00	
Equipment				
Less Accumulated Depreciation				
Other:				
Total Assets	152,702.48		16,500.00	
Liabilities				
Accounts Payable				
Interest Payable				
Other:				
Total Liabilities	0-0			
Fund Balance / Net Assets				
Restricted				
Reserved for: <u>REPLACE DRAIN</u>	75,000.00			
Unreserved	27,702.48			
Ending Fund Balance / Net Assets	152,702.48			
Tot. Liab. & End. Fund Bal./Net Assets	152,702.48			

BENJAMIN DRAINAGE DIST.

Statement of Revenues, Expenditures / Expenses and Changes in Fund Balance / Equity

For Entities with Total Revenues or Expenditures/Expenses less than \$100,000

For the year ended DEC. 31, 2005

	General Fund		Other Governmental Funds (Capitol Projects, Debt Service, Special Revenue & Permanent)		Enterprise Fund
	Budget	Actual	Budget	Actual	
Revenues:					
Taxes: Property Tax					
Other Taxes <i>FEE/ACRE</i>	<u>14,500.00</u>	<u>16,418.39</u>			
Fee in Lieu of Taxes					
Charges for services					
Interest Income	<u>1500.00</u>	<u>1,470.21</u>			
Other miscellaneous					
Transfers From Other Funds					
Total Revenue	<u>16,000.00</u>	<u>17,888.60</u>			

Expenditures/Expenses:					
Salaries and Benefits					
Other Operating Expenses	<u>38,750.00</u>	<u>11,865.74</u>			
Capital Outlay	<u>99,500.00</u>				
Depreciation					
Transfers To Other Funds					
Total Expenditures/Expenses	<u>138,250.00</u>	<u>11,865.74</u>			

Income or (Loss)	<u>60,22.86</u>				
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Beginning fund balance/Net Assets	<u>146,679.62</u>				
Ending fund balance/Net Assets	<u>152,702.48</u>				